

# Washington County Board of Equalization

## Appeal Application Instructions

87 N 200 E, St. George, Utah 84770

Following is a list of instructions to assist you in completing the necessary information to initiate a real property market value appeal through the Board of Equalization.

- ◆ Carefully review the "Notice of Property Valuation and Tax Changes".
- ◆ If you have evidence showing that the market value of your property is substantially lower than the County's valuation, you may have grounds for an appeal.
- ◆ You may wish to consider the amount of tax dollars to be saved by the appeal process. A fair example would be approximately \$10.00 in taxes for every \$1,000 in valuation.
- ◆ Complete the "Application for Review of Market Value" for each property being appealed.
- ◆ Complete an "Application for Residential Exemption" and "Homeowner's Questionnaire" for residentially improved properties.

### WHAT EVIDENCE IS REQUIRED BY THE BOARD OF EQUALIZATION?

The required evidence should be based on the lien date of **January 1, 2009** and must be filed with the appeal application.

- ◆ A current appraisal made by a professional fee appraiser is considered to be the best evidence to demonstrate market value.
- ◆ Closing statements, if you recently purchased your property.
- ◆ A Minimum of Three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.

### *Completing the Request for Review of Property Market Value Form*

1. Using your "Notice of Property Valuation and Tax Changes", complete the owner of record, mailing address, property serial number, property account number and assessor's market value. Indicate a phone number that you can be reached at from 8:00 a.m. to 5:00 p.m. and the address of the property you are appealing (if different from mailing address). ***This is required information and the appeal cannot be accepted without the above information.***
2. Indicate your Estimate of Value. ***Do not leave blank. Your Estimate of Value is required!***
3. Check the appropriate box indicating the "Basis for Requesting Review".
4. Sign the form in the "Certification and Signature" box.
5. Indicate if you wish to schedule an in-person hearing or have the decision based upon the evidence you have submitted.
6. Enclose a copy of your "Notice of Property Valuation and Tax Changes".
7. Enclose a copy of your evidence supporting your estimate of value.

***Residentially improved properties require a completed "Application for Residential Exemption" and "Homeowner's Questionnaire".***

**A separate appeal application must be completed for each property you are appealing.**

Return all property appeal applications to the Board of Equalization as soon as possible. *All appeals must be received prior to September 15, 2009.*

**Application for Review of Market Value**

Washington County Board of Equalization  
87 North 200 East  
St. George, UT 84770  
Phone: (435)634-5703 Fax: (435) 652-5887

Log#

Account#

Parcel#

Owner's name		Property Location		
Mailing Address		City	State	Zip
Telephone Number		Daytime Phone Number		
Name of agent representing owner (if applicable)		Agent's Telephone Number		
<div>Market Value shown on "Notice of Valuation and Tax Change" \$ _____</div> <div><b>Owner's estimate of market value (required)</b> _____</div> <div>Basis used to determine appellant's market value (cost, income, sales, etc.) _____</div>				
<b>Basis for Requesting Review</b> <ul style="list-style-type: none"><li><input type="checkbox"/> Market value is not in agreement with similar properties. (A minimum of three (3) comparables must be attached.)</li><li><input type="checkbox"/> Market value not justified by comparable sales or by purchase price. (A minimum of three (3) comparable sales or a closing statement must be attached.)</li><li><input type="checkbox"/> Market value not justified on basis of income derived from property. (Applicable only to commercial income producing property. A "three Year Income Analysis" form must be completed with the requested information and attached.)</li><li><input type="checkbox"/> Primary/Non-Primary change only. No change to market value.</li><li><input type="checkbox"/> Other reasons. (Explain below and attach supporting evidence.) _____ _____</li></ul>				
<b>Request for Hearing</b> <ul style="list-style-type: none"><li><input type="checkbox"/> I request an in-person hearing before the Board of Equalization.</li><li><input type="checkbox"/> I do not wish to appear in-person. The Board of Equalization may make a decision based on the evidence submitted.</li></ul>				
<b>Certification and Signature</b> <p>I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30<sup>th</sup>, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1<sup>st</sup>.</p> <div style="display: flex; justify-content: space-between;"><div>X _____ Signature of:    <input type="checkbox"/> Owner</div><div>_____  Date</div></div> <div><input type="checkbox"/> Other: _____ (Authorization attached if signature is from someone other than the owner.)</div>				
<b>Office Use Only</b> <div>Date Received _____ Appointment date and time _____</div> <div><input type="checkbox"/> Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" "on _____ and given ten (10) days to submit the necessary information. Documentation due on _____.</div>				
<b>Complete each part of the application or it will be returned to you!</b> <b>Attach all supporting documentation</b> <b>Include a copy of your most recent Notice of Property Valuation and Tax Change</b> <b>Must be received by September 15, 2009</b>				

**APPLICATION FOR RESIDENTIAL EXEMPTION**

WASHINGTON COUNTY ASSESSOR \* 87 N 200 E Ste 201\* ST GEORGE UT 84770 \* 435-634-5703\*Fax 435-652-5887

[ Pursuant to 59-2-103.5 (Utah Code Annotated, 2002) Wa. Co. Ordinance #2002-824-0 ]

Date: \_\_\_\_\_ Serial No: \_\_\_\_\_ Account No: \_\_\_\_\_

Owner Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Property Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_**Please answer ALL of the following questions:****YES   NO**1. Do you own any home(s) other than the one noted in the property address above? .....              

If YES, Where?: \_\_\_\_\_

\_\_\_\_\_

2. Do you pay your income taxes in Utah? .....              3. Do you use the property address above for your federal and state tax returns? .....              4. Are you registered to vote in Washington County? .....              5. Do you "bank" with a local financial institution? .....              6. Are you employed in Washington County? .....              7. Are your vehicle(s), boats(s) and/or RV(s), registered in Washington County? .....              

8. (Please explain any NO answer above):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Please answer ALL of the following questions:**

9. How long have you lived at the property address noted above? \_\_\_\_\_

10. Date of purchase? \_\_\_\_\_ 10(a). Purchase Price? \_\_\_\_\_

11. Did the purchase price include both land and improvements (residence/outbldgs)? .....              12. Did the purchase price include any special terms, considerations, furnishings, other? .....              

(If YES, please explain): \_\_\_\_\_

\_\_\_\_\_

**The Declaration below is available for PUBLIC REVIEW (excluding the rental contract):**

Owner must "INITIAL" one of the following):

\* \_\_\_\_\_ **PRIMARY (Owner's permanent, full-time residence):** I am the owner of the above identified residential property in Washington County. I have no other permanent residences in Utah or any other state or province.\* \_\_\_\_\_ **PRIMARY (Tenant's permanent, full-time residence):** Name: \_\_\_\_\_

I acknowledge that the Tenant has no other permanent, full-time residence.

Tenant's telephone #: \_\_\_\_\_

**(A CURRENT COPY OF THE RENTAL CONTRACT MUST ACCOMPANY THIS FORM.)**\* \_\_\_\_\_ **NON-PRIMARY:** The property identified above is **NOT** my permanent, full-time residence. I am **NOT** entitled to any primary residential exemption.***I understand [pursuant to Utah Code Annotated, Section 59-2-309(2)], that any misrepresentation of the declaration above subjects the owner to the maximum penalty provided for in the law.***

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_

Telephone No: (H) \_\_\_\_\_ (W) \_\_\_\_\_ (Cell) \_\_\_\_\_

**UTAH DRIVERS LICENCSE NO:** \_\_\_\_\_**( Driver's Lic. # may be audited at any time for address authenticity.)**

Appraiser: \_\_\_\_\_ Date: \_\_\_\_\_ Primary: \_\_\_\_\_ Non-Primary: \_\_\_\_\_

**Washington County Assessor**  
87 North 200 East St. George, Utah 84770 \* (435) 634-5703 \* Fax (435) 652-5887  
**HOMEOWNER'S QUESTIONNAIRE**



Name of Person Completing this form: \_\_\_\_\_

Owner: \_\_\_\_\_

Other: \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Date: \_\_\_\_\_

Property Street Address: \_\_\_\_\_

**PROPERTY SERIAL NUMBER:** \_\_\_\_\_

**ACCOUNT NUMBER:** \_\_\_\_\_

Appraised by: \_\_\_\_\_

Account updated? **YES / NO**

1. Is this your primary residence? ( ) Yes ( ) No ( ) Rental

2. Estimate living area square footage (not basement area). \_\_\_\_\_

3. Total room count (Excluding basement rooms) - Indicate number of each room:

\_\_\_\_ Living Room      \_\_\_\_ Kitchen      \_\_\_\_ Utility      \_\_\_\_ Storage  
\_\_\_\_ Family Room      \_\_\_\_ Dining Room      \_\_\_\_ Den/Office      \_\_\_\_ Media

4. Bedrooms above grade \_\_\_\_\_ Bedrooms in basement \_\_\_\_\_

5. Total number of baths. All levels and basement \_\_\_\_\_

6. Indicate number of plumbing fixtures per bathroom.

\_\_\_\_ Bathroom with 1 sink / 1 toilet  
\_\_\_\_ Bathroom with 1 sink / 1 toilet / 1 tub/shower combo  
\_\_\_\_ Bathroom with 1 sink / 1 toilet / 1 shower / 1 tub (jetted or standard)  
\_\_\_\_ Bathroom with 2 sinks / 1 toilet / 1 tub/shower combo  
\_\_\_\_ Bathroom with 2 sinks / 1 toilet / 1 shower / 1 tub (jetted or standard)

7. Total plumbing fixtures? Indicate number of each.

\_\_\_\_ Kitchen Sinks      \_\_\_\_ Laundry Sinks      \_\_\_\_ Other  
\_\_\_\_ Laundry Hookups      \_\_\_\_ Water Heater      \_\_\_\_ Water Softener

8. Total built-in appliances? - Indicate number of each

\_\_\_\_ Dishwasher      \_\_\_\_ Cooktop      \_\_\_\_ Hood and Fan  
\_\_\_\_ Garbage Disposal      \_\_\_\_ Wall oven      \_\_\_\_ Trash Compactor  
\_\_\_\_ Microwave oven      \_\_\_\_ Range      \_\_\_\_ Central Vac

9. Type of counter tops (Formica, Corian, granite, tile, etc.)

Kitchen \_\_\_\_\_ Master Bath \_\_\_\_\_

Additional Baths \_\_\_\_\_

10. Check type of interior floor coverings:

( ) Carpet      ( ) Hardwood      ( ) Natural Stone  
( ) Tile      ( ) Vinyl      ( ) Other \_\_\_\_\_

11. Ceiling height of first floor living area ? ( ) 8' ( ) 9' ( ) 10'  
( ) Other specify height \_\_\_\_\_

12. Number of direct vent fireplaces? (no chimney) \_\_\_\_\_  
Number of fireplaces with chimney? \_\_\_\_\_  
Wood burning or pellet stove? \_\_\_\_\_

13. Check item that best describes the heating system in your home:

( ) Gas furnace      ( ) Oil furnace  
( ) Hot water baseboard      ( ) Ground Source  
( ) Heat pump      ( ) Solar panels  
( ) Radiant      ( ) Other \_\_\_\_\_

14. Describe cooling system (exclude window cooler):

( ) Central Air  
( ) Evaporative  
( ) Evaporative w/ducts  
( ) None

15. Estimate basement square footage \_\_\_\_\_

16. Check item describing basement in your home:  
( ) Full Basement ( ) Half basement ( ) None  
If walkout please check ( ) No. of entrances \_\_\_\_\_

17. Basement ceiling height ? ( ) 8' ( ) 9' ( ) 10'

18. Of the above basement area, percent finished?  
( ) 0% ( ) 25% ( ) 50% ( ) 75% ( ) 100%

19. Does the basement have a Kitchen? ( ) Yes ( ) No  
Kitchenette? ( ) Yes ( ) No

20. Do you have a bonus room above garage? ( ) Yes ( ) No  
Is it finished living area? ( ) Yes ( ) No

21. Do you have an in ground swimming pool? ( ) Yes ( ) No  
Is there a spa built into pool? ( ) Yes ( ) No  
In ground spa only? ( ) Yes ( ) No

22. Have you remodeled or added to the property?  
( ) Yes ( ) No If yes, what year? \_\_\_\_\_ Describe work done.  
\_\_\_\_\_

23. Who did you purchase the home from? (Within the last 3 years)  
\_\_\_\_ Developer      \_\_\_\_ Contractor      \_\_\_\_ Real estate company  
\_\_\_\_ Family member      \_\_\_\_ Owner      \_\_\_\_ Bank      \_\_\_\_ Other

Date of Purchase \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_

24. If home not purchased, did you have the home built? ( ) Yes ( ) No  
Self? ( ) Yes ( ) No Contractor ( ) Yes ( ) No

Date home construction was complete \_\_\_\_\_

Construction Costs (building only) \$ \_\_\_\_\_

Land purchase price \$ \_\_\_\_\_ Date \_\_\_\_\_

25. Did the sales price/construction costs include the following?

Landscape/Sprinklers ( ) Yes ( ) No \_\_\_\_ Front \_\_\_\_ Back

Fencing ( ) Yes ( ) No \_\_\_\_ Sides \_\_\_\_ Back

26. Was there any personal property included in the sale? (Furniture, water rights, etc.) \_\_\_\_\_

If so, amount \$ \_\_\_\_\_